



State of Washington  
Department of Revenue  
PO Box 47464  
Olympia, WA 98504-7464

OCT – NOV – DEC 2003

Q4

03

# ENHANCED FOOD FISH EXCISE TAX RETURN

☐ **ONLY** Fill in Box if Amended/Supplemental Return Information is Attached

Address Changes? ☐ business location ☐ mailing address ☐ both Business closed? ☐ Date closed \_\_\_\_/\_\_\_\_/\_\_\_\_

Please make address changes to above label.

**Return must be filed even if no tax is due.**  
Call (360) 902-7084 for Fish Tax assistance.

Line No.	Species	Code No.	Per Species Indicate Pounds, Gallons, Bushels, Dozens	Taxable Value	Rate	Tax Due
1	Chinook Fish or Eggs	2			.0562	
2	Coho Fish or Eggs	4			.0562	
3	Chum Fish or Eggs	6			.0562	
4	Pink Fish or Eggs	8			.0337	
5	Sockeye Fish or Eggs	10			.0337	
6	Other Food Fish or Eggs	15			.0225	
7	Shellfish	20			.0225	
8	Sea Urchin	21			.0492	
9	Sea Cucumber	22			.0492	
10	Oysters	25			.0009	
11	Anadromous Game Fish	28			.0562	
<b>TAX DUE</b> (Enter on line 12)						

## Credit For Tax Paid On Enhanced Food Fish To Other Legal Taxing Authorities

State, Tribal, or Federal Taxing Authority Paid	Species	Pounds, Gallons, Bushels, Dozens	Value	Tax Rate Paid	Credit
<b>TOTAL CREDIT</b> not to exceed tax due (Enter and deduct on line 13)					

**JANUARY 2004**

S	M	T	W	T	F
				1	2
4	5	6	7	8	9
11	12	13	14	15	16
18	19	20	21	22	23
25	26	27	28	29	30
				31	

**\*DUE DATE: JANUARY 31, 2004**

5% Penalty is Due After February 2, 2004  
15% Penalty is Due After March 1, 2004  
25% Penalty is Due After March 31, 2004

• If the due date falls on a weekend or a legal holiday, the due date for the return is extended to the next business day.

Line No.	Totals	Code No.	Tax Due
12	Tax Due	30	
13	Credits	32	
14	Total Tax	36	
15	Penalty ★	38	
16	<b>TOTAL AMOUNT OWED</b>	40	

Signature \_\_\_\_\_

Phone \_\_\_\_\_ Date \_\_\_\_\_

**RETURN THIS COPY**



## Chapter 82.27 RCW TAX ON ENHANCED FOOD FISH

**82.27.010 Definitions.** As used in this chapter, the following terms have the meanings indicated unless the context clearly requires otherwise.

- (1) "Enhanced food fish" includes all species of food fish, except all species of tuna, mackerel, and jack; shellfish; and anadromous game fish, including byproducts and parts thereof, originating within the territorial and adjacent waters of Washington and salmon originating from within the territorial and adjacent waters of Oregon, Washington, and British Columbia, and all troll-caught Chinook salmon originating from within the territorial and adjacent waters of southeast Alaska. As used in this subsection, "adjacent" waters of Oregon, Washington, and Alaska are those comprising the United States fish conservation zone; "adjacent" waters of British Columbia are those comprising the Canadian two hundred mile exclusive economic zone; and "southeast Alaska" means that portion of Alaska south and east of Cape Suckling to the Canadian border. For purposes of this chapter, point of origination is established by a document which identifies the product and state or province in which it originates, including, but not limited to fish tickets, bills of lading, invoices, or other documentation required to be kept by governmental agencies.
- (2) "Commercial" means related to or connected with buying, selling, bartering, or processing.
- (3) "Possession" means the control of enhanced food fish by the owner and includes both actual and constructive possession. Constructive possession occurs when the person has legal ownership but not actual possession of the enhanced food fish.
- (4) "Anadromous game fish" means steelhead trout and anadromous cutthroat trout and Dolly Varden char and includes byproducts and also parts of anadromous game fish, whether fresh, frozen, canned or otherwise.
- (5) "Landed" means the act of physically placing enhanced food fish
  - (a) on a tender in the territorial waters of Washington; or
  - (b) on any land within or without the state of Washington including wharves, piers, or any extension therefrom. (Chapter 372, Laws of 1995, Section 3.)

**82.27.020 Excise tax imposed - Deduction - Measure of tax - Rates - Additional tax imposed. (Effective January 1, 2000)**

- (1) In addition to all other taxes, licenses, or fees provided by law there is established an excise tax on the commercial possession of enhanced food fish as provided in this chapter. The tax is levied upon and shall be collected from the owner of the enhanced food fish whose possession constitutes the taxable event. The taxable event is the first possession in Washington by an owner. Processing and handling of enhanced food fish by a person who is not the owner is not a taxable event to the processor or handler.
- (2) A person in possession of enhanced food fish and liable to this tax may deduct from the price paid to the person from which the enhanced food fish (except oysters) is purchased an amount equal to a tax at one-half the rate levied in this section upon these products.
- (3) The measure of the tax for all enhanced food fish, including retail-eligible fish sold with a direct retail endorsement pursuant to RCW 77.65.510, is the comparable sales price for similar species of fish at the point of landing.
- (4) The tax shall be equal to the measure of the tax multiplied by the rates for enhanced food fish as follows:
  - (a) Chinook, coho, and chum salmon and anadromous game fish: five and twenty-five one-hundredths percent.
  - (b) Pink and sockeye salmon: three and fifteen one-hundredths percent.
  - (c) Other food fish and shellfish, except oysters, sea urchins, and sea cucumbers: two and one-tenth percent.
  - (d) Oysters: eight one-hundredths of one percent

- (e) Sea urchins: Four and six-tenths percent through December 31, 2005, and two and one-tenth percent thereafter; and
- (f) Sea cucumbers: Four and six-tenths percent through December 31, 2005, and two and one-tenth percent thereafter.
- (5) **An additional tax is imposed equal to the rate specified in RCW 82.02.030 multiplied by the tax payable under subsection (4) of this section. [1999 c 126 § 3; 1993 sp.s. c 17 § 12; 1985 c 413 § 2; 1983 2nd ex.s. c 3 § 17; 1983 c 284 § 6; 1982 1st ex.s. c 35 § 10; 1980 c 98 § 2.]**

**82.27.030 Exemptions.** The tax imposed by RCW 82.27.020 shall not apply to: (1) Enhanced food fish originating outside the state which enters the state as (a) frozen enhanced food fish or (b) enhanced food fish packaged for retail sales; (2) the growing, processing, or dealing with food fish or shell fish which are raised from eggs, fry or larvae and which are under the physical control of the grower at all times until being sold or harvested; and (3) food fish, shellfish, anadromous game fish, and byproducts or parts of food fish shipped from outside the state which enter the state, except as provided in RCW 82.27.010. The taxpayer must have documentation showing shipping origination of fish exempt under this subsection to qualify for exemption. Such documentation includes, but is not limited to fish tickets, bills of lading, invoices, or other documentation required to be kept by governmental agencies. (Chapter 7, Laws of 1995, Section 1)

**82.27.040 Credit for taxes paid to other taxing authority.** A credit shall be allowed against the tax imposed by RCW 82.27.020 upon enhanced food fish with respect to any tax previously paid on that same enhanced food fish to any other legally established taxing authority. To qualify for a credit, the owner of the enhanced food fish must have documentation showing a tax was paid in another jurisdiction. (Chapter 413, Laws of 1985, Section 4.)

**82.27.050 Application of excise taxes' administrative provisions and definitions.** All of the provisions of chapters 82.02 and 82.32 RCW shall be applicable and have full force and effect with respect to taxes imposed under this chapter. The meaning attributed to words and phrases in chapter 82.04 RCW, insofar as applicable, shall have full force and effect with respect to taxes imposed under this chapter. [1980 c 98 § 5.]

**82.27.060 Payment of tax - Remittance - Returns.** The taxes levied by this chapter shall be due for payment monthly and remittance therefore shall be made within twenty-five days after the end of the month in which the taxable activity occurs. The taxpayer on or before the due date shall make out a signed return, setting out such information as the department of revenue may require, including the gross measure of the tax, and deductions, credits, or exemptions claimed, and the amount of tax due for the preceding monthly period, which amount shall be transmitted to the department along with the return.

The department may relieve any taxpayer from the obligation of filing a monthly return and may require the return to cover other periods, but in no event may periodic returns be filed for a period greater than one year. In such cases tax payments are due on or before the last day of the month following the end of the period. [1990 c 214 § 1; 1980 c 98 § 6.]

**82.27.070 Deposit of taxes.** All taxes collected by the department of revenue under this chapter shall be deposited in the state general fund except for the excise tax on anadromous game fish, which shall be deposited in the wildlife fund, and, during the period January 1, 2000, to December 31, 2005, twenty-five forty-sixths of the revenues derived from the excise tax on sea urchins collected under RCW 82.27.020 shall be deposited into the sea urchin dive fishery account created in RCW 75.30.210, and twenty-five forty-sixths of the revenues derived from the excise tax on sea cucumbers collected under RCW 82.27.020 shall be deposited into the sea cucumber dive fishery account created in RCW 75.30.250.

[1999 c 126 § 4; 1988 c 36 § 61; 1983 c 284 § 7; 1980 c 98 § 7.]



# *Instructions for Completing the* **ENHANCED FOOD FISH EXCISE TAX RETURN**

## **Calculating the Tax**

For line numbers 1-11 enter the volume of each species being reported. Enter the volume in pounds, gallons, bushels, or dozens. (Example: Pounds times amount per pound = taxable value.)

The taxable value is the value of the enhanced food fish at the point of landing.

The tax due is the result of multiplying the taxable value by the tax rate.

A credit is allowed for taxes paid to other legal taxing authorities. These other taxing authorities could include states other than Washington, the United States government, another country, or an Indian tribe. To be allowable as a credit under this law, taxes must be imposed by other legal taxing authorities within their own jurisdiction. For example, taxes imposed by an Indian tribe outside its own reservation would not be allowable as a credit under this law.

## **Credits**

Enter the name of the taxing authority, if tribal, please name the tribe. Then enter the species of enhanced food fish, the volume, and the taxable value.

Specify the other taxing authority's tax rate in the box provided.

Enter the amount of the credit. The credit will normally be the result either of multiplying the other taxing authority's tax rate by the taxable value, or it may be calculated by pounds. Occasionally, the tax paid to another taxing authority may be higher than the tax assessed by Washington. Therefore, you can not deduct, as a credit, a higher amount than the tax which would be due to Washington State.

## **Adjustments for Prior Periods**

If you have adjustments to the enhanced food fish tax you paid for previous periods, please submit an amended return. Be sure to specify which period is being adjusted and give all other necessary details.

## **Filing**

This tax return must be mailed, even if no tax is owing, to the Washington State Department of Revenue. You **must file on or before** the last day of the month following the taxable period. A penalty for late filing and interest will be applied on all taxes received after the due date.

## **Payment**

Payment should be made by check or money order if it is sent through the mail. Make your check or money order payable to the Washington State Department of Revenue and mail to the Washington State Department of Revenue, PO Box 47464, Olympia WA 98504-7464.

## **Questions**

If you have questions or need assistance preparing the return, you may call the Department of Revenue at (360) 902-7084.

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call (800) 451-7985.



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